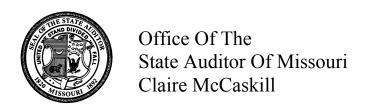


TOWNSHIP FINANCIAL REPORTING PRACTICES

From The Office Of State Auditor Claire McCaskill

Report No. 2003-30 April 4, 2003 www.auditor.state.mo.us



Missouri currently has 22 township-organized counties with a total of 312 townships. The primary function of townships is to maintain the county roads located within the townships. Our audit of township financial reporting practices noted the following problems.

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The financial reporting practices of Missouri's townships need significant improvement. The townships received approximately \$23 million and \$21 million in total revenues during 2002 and 2001, respectively. Our review noted a high rate of noncompliance with statutory provisions requiring townships to file financial reports with various entities. Some township financial reports filed with our office were inaccurate and incomplete. Monitoring procedures over county funds provided to townships are inconsistent, and some counties indicated little or no monitoring is performed. State agencies provide little, if any, monitoring of townships financial activity, and townships are not required to obtain independent audits.

The Missouri General Assembly should review the laws pertaining to township financial reporting practices. Consideration should be given to pass or amend laws to strengthen the requirement that all townships prepare complete and accurate financial statements, and to improve independent monitoring of township financial reporting practices. Applicable county officials should consider providing monitoring and assistance to help improve the townships' financial reporting and accountability.

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TOWNSHIP FINANCIAL REPORTING PRACTICES

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL Missouri State Auditor

Honorable Bob Holden, Governor and Members of the General Assembly

We have audited the financial reporting practices of Missouri's 312 townships located in the 22 counties that currently operate under the township form of government. The scope of this audit included, but was not necessarily limited to, the years ended December 31, 2002 and 2001. The objectives of this audit were to:

- 1. Review the townships' compliance with state laws pertaining to financial reporting practices.
- 2. Review the extent of oversight and monitoring procedures over township financial reporting.
- 3. Identify common problems in township financial reporting practices and determine if improvements are needed, including potential changes in applicable state laws.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed township financial reports and property tax rate information filed with the State Auditor's Office, obtained information from surveys of county clerks in township counties, and obtained information from township financial reports filed with the Missouri Department of Transportation.

Our audit was limited to the specific matters described above and was based on selective procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

This report presents the results of our audit of the township financial reporting practices.

Claire McCaskill State Auditor

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February 14, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Thomas J. Kremer, CPA
Audit Manager: Mark Ruether, CPA
In-Charge Auditor: Joyce Nielson, CPA

EXECUTIVE SUMMARY

TOWNSHIP FINANCIAL REPORTING PRACTICES EXECUTIVE SUMMARY

The financial reporting practices of Missouri's 312 townships need significant improvement. Our review noted high rates of noncompliance with statutory provisions requiring townships to file financial reports with various entities. Some financial reports that were filed and reviewed were inaccurate and incomplete. Monitoring procedures over county funds provided to townships are inconsistent, and some counties indicated no monitoring is performed because townships are separate political subdivisions. This report indicates an overall lack of accountability over township operations and their estimated annual revenues of more than \$23 million and \$21 million during 2002 and 2001, respectively.

State laws require townships to file annual financial reports with the State Auditor's Office, and to annually publish financial statements and provide copies of these statements to the counties in which the townships are located and to the Missouri Department of Transportation. For fiscal years ending in 2001, 31 percent of townships did not file a financial report with the State Auditor's Office, and only 10 percent of townships filed financial reports with the Department of Transportation. Only 3 of 22 county clerks in township-organized counties indicated all townships in the county published financial statements. Additionally, we reviewed financial reports filed by 22 townships and found errors and omissions in most of these reports.

All township-organized counties provide financial assistance to the townships. Three county clerks indicated county officials perform no monitoring of the townships' use of county funds. Monitoring procedures reported by the other counties were inconsistent and may not allow some counties to adequately oversee the townships' use of county funds. Other agencies provide little, if any, independent monitoring of township financial activity, and townships are not required to obtain independent audits.

The Missouri General Assembly should review the laws pertaining to township financial reporting practices. Consideration should be given to pass or amend laws to strengthen the requirement that all townships prepare complete and accurate financial statements, and to improve independent monitoring of township financial reporting practices. Applicable county officials should consider providing monitoring and assistance to help improve the townships' financial reporting and accountability.

OBJECTIVES, SCOPE, AND METHODOLOGY

TOWNSHIP FINANCIAL REPORTING PRACTICES OBJECTIVES, SCOPE, AND METHODOLOGY

Sections 65.010 through 65.040, RSMo, allow for counties of the third and fourth classes to adopt an alternative form of government known as the "township organization" form of county government. To adopt the township form of government, a petition of at least 100 county voters must be filed with the county commission and the issue must be approved by a majority of county voters at the next general election following the filing of the petition. If the petition is filed less than 60 days before the next general election, the issue cannot be put on the ballot until the next succeeding general election.

Upon adoption of the township form of government, each township in the county becomes a separate political subdivision of the state and is governed by a three-member board of trustees. The primary duty of the township board is to maintain the county roads and bridges located in the township. Township boards have the power to levy and collect property taxes for general, road and bridge, and debt service (general obligation bonds) purposes.

Sections 65.610 and 65.620, RSMo, allow for the abolishment of the township form of government. Upon the petition of at least 100 county voters, the issue is put on either a special election or the next general election, depending on when the petition is filed. If approved by a majority of the county voters, the terms of office of township officials expire and all assets and liabilities of the townships revert to the county, and the county takes over the responsibility of maintaining all county roads. In April 2001, the citizens of Wright County voted to abolish the township form of government in that county.

Objectives

The objectives of this report were to 1) review the townships' compliance with state laws pertaining to financial reporting practices; 2) review the extent of oversight and monitoring procedures over township financial reporting; and 3) identify common problems in township financial reporting practices and determine if improvements are needed, including potential changes in applicable state laws.

Scope

The scope of this audit included, but was not necessarily limited to, the years ended December 31, 2002 and 2001.

Information used to compile this report included:

- Township assessed valuations, property tax levies, annual financial reports, and related information submitted to and maintained by the State Auditor's Office (SAO).
- Survey information received from county clerks of township-organized counties, including the miles of roads maintained by the townships, amount of county monies paid

to or spent on behalf of the townships, county procedures to monitor the townships' use of county monies, and the counties' involvement in township financial reporting.

• Missouri Department of Transportation (MoDOT) procedures for obtaining and reviewing township financial reports.

Methodology

All political subdivisions of the state, including townships, are required to report annual assessed valuation and property tax levy information to the SAO. This information was used to estimate property tax revenues for each township for 2001 and 2002. Based on historical tax collection data, township property tax revenues were estimated as 92 percent of total taxes levied. In addition, townships are required to file annual financial reports with the SAO, as required by Section 105.145, RSMo. Townships that did not file a financial report by December 31, 2002, for fiscal periods ending in the year 2001 have been identified. This information is presented in Appendix A.

Survey information was requested from county clerks of township-organized counties. Requested information included the number of road miles maintained by each township, amounts of County Aid Road Trust and other county monies distributed to or spent on behalf of the townships, and a description of the procedures to monitor the townships' expenditure of county monies. In addition, Section 231.280, RSMo, requires each township to annually publish certain financial information and submit a copy of the published financial report to the county clerk. Section 231.290, RSMo, requires the county clerk to prepare and furnish forms for the publication of the township financial information. The survey requested the county clerks to provide information regarding the counties' and townships' compliance with these state laws. This information is presented in Appendix B.

Twenty-two township financial reports filed with the SAO for fiscal periods ended in the year 2001 were reviewed for accuracy and completeness. The township with the largest amount of estimated property tax revenues that had filed a report from each of the 22 township-organized counties was chosen for review.

Section 231.280, RSMo, requires the townships to file a copy of their published financial statements with MoDOT. Information regarding the number of township reports filed for 2001 and 2002 was obtained from MoDOT, as well as MoDOT's policies and procedures for reviewing and monitoring these reports. In addition, the SAO sends copies of the annual township financial reports it receives to MoDOT. Information regarding MoDOT's procedures for reviewing and monitoring these reports was also obtained.

Limitations

Appendices A and B present unaudited financial data of the townships and counties.

RESULTS

TOWNSHIP FINANCIAL REPORTING PRACTICES RESULTS

The state of Missouri has 312 townships within the 22 counties that have adopted the township form of government. These townships received approximately \$23 million and \$21 million in property taxes and county funds during the years ended December 31, 2002 and 2001, respectively. The townships' primary duty is to maintain the county roads located within their boundaries, and the townships maintain a total of approximately 15,000 miles of roads. This report discusses the financial reporting requirements and practices of these townships.

1. Annual Financial Reports Filed with the State Auditor's Office

• Three of every ten townships do not file financial reports

As of December 31, 2002, 97 of the 312 townships (31 percent) had not filed, with the State Auditor's Office (SAO), an annual financial report for applicable fiscal periods ended during the year 2001 (see Appendix A for the specific townships that have not filed a report). Twenty of those 97 had not filed a report in more than 5 years. Five of the 97 townships were estimated to have received the largest amount of property tax revenue for a township within their respective counties. Section 105.145, RSMo, requires the townships to file annual financial reports with the SAO.

• Many financial reports are incomplete or inaccurate

We reviewed 22 township financial reports submitted for fiscal periods ended during the year 2001. These townships reported total revenues of almost \$5 million and total cash and investments of \$2.1 million. The following concerns were noted in these reports:

| CONCERN Departed revenues significantly differed from amount | NUMBER OF REPORTS <u>APPLICABLE</u> |
|---------------------------------------------------------------|-------------------------------------|
| Reported revenues significantly differed from amount | LS . |
| reported or estimated by independent sources | 9 |
| Assessed valuation incorrect or not reported | 8 |
| Tax rates incorrect or not reported | 6 |
| Delinquent taxes not reported | 7 |
| No summary of receipts, disbursements, and balances | 1 |
| Negative cash balance reported | 1 |

Some reported revenues appear to have been misclassified in the township financial reports. Township revenue amounts obtained from the county clerks or estimated from independent sources were not reported in some township reports or did not always agree to the amounts in the township reports. In addition, some reports contained mathematical errors. Complete and accurate financial information is necessary to properly inform the townships' residents and taxpayers of the financial condition of the township.

2. Published Financial Statements

• Many townships do not publish statements and provide copies to applicable entities

Only 3 of the 22 (14 percent) county clerks indicated all townships in the county publish financial statements and provide copies to the county, while 5 of the 22 (23 percent) county clerks indicated none of the townships publish financial statements. The remaining county clerks indicated some townships publish financial statements, the townships do not provide information to the counties regarding the publishing of financial statements, or did not respond to the question of whether the townships publish financial statements. Some county clerks indicated many townships provide copies of non-published financial statements to the county.

Most townships have not filed financial statements with the Missouri Department of Transportation (MoDOT). For fiscal periods ended 2001, all townships from Barton County, 15 of 16 townships from Dade County, and one township from Stoddard County provided MoDOT copies of financial statements. This represents only 31 of 312 (10 percent) of the townships. For fiscal periods ended 2002, MoDOT indicated as of January 29, 2003, 20 townships from 7 different counties have filed copies of financial statements.

Section 231.280, RSMo, requires townships to publish itemized statements of receipts and expenditures, and inventories of all township tools, machinery and other property. These financial statements are to be published in a newspaper either located in the township or with a general circulation in the township. Copies of the financial statements shall be filed with the county clerk and MoDOT. The statements are to be published and filed with the county and MoDOT within 30 days of the end of the townships' fiscal year.

• Some county clerks do not provide required financial reporting forms

Some county clerks do not provide the townships with forms on which to prepare the published financial statements. While 10 of the 22 counties (45 percent) had not prepared such forms, several of these county clerks indicated they plan to prepare such forms in the future. In addition, several county clerks provided copies of the forms provided to the townships and some of these forms did not include inventory of tools, machinery, and other property. Section 231.290, RSMo, requires the county clerks to prepare forms for the publication of the financial statements and to distribute these forms to the townships.

3. Fiscal Year Ending Dates

• Some townships are not complying with fiscal year requirement

Section 231.280, RSMo, requires townships' fiscal years to begin and end on the same date as the counties in which the townships are located. All township-organized counties have fiscal years ending on December 31; however, 37 of 312 (12 percent) townships

have fiscal years ending on dates other than December 31. The following chart shows the breakdown by county:

| County | Townships with fiscal year ends other than December 31 | County | Townships with fiscal year ends other than December 31 |
|----------|--------------------------------------------------------|------------|--------------------------------------------------------|
| | | - | |
| Barton | 3 | Harrison | 3 |
| Bates | 8 | Henry | 3 |
| Caldwell | 0 | Linn | 3 |
| Carroll | 1 | Livingston | 1 |
| Chariton | 4 | Mercer | 0 |
| Dade | 1 | Nodaway | 0 |
| Daviess | 1 | Putnam | 0 |
| DeKalb | 0 | Stoddard | 0 |
| Dunklin | 0 | Sullivan | 2 |
| Gentry | 3 | Texas | 0 |
| Grundy | 0 | Vernon | 4 |

4. County Aid Road Trust Funds

• Methods of spending these funds are not consistent

All counties in the state receive County Aid Road Trust (CART) funds. These funds represent a portion of the state's gasoline tax, motor vehicle sales tax, and certain other state monies. The Missouri Constitution restricts the use of this money to construction, reconstruction, maintenance, and repair of county roads, bridges, and highways. Eleven counties distribute CART funds directly to the townships; three counties pay CART funds to townships as reimbursement for specific rock and gravel purchases made by the townships; and seven counties pay the quarries directly for rock and gravel put on roads by the townships. One county does not distribute the CART funds to the townships in any form.

During 2002 and 2001, counties paid CART funds of approximately \$4.8 million and \$4.7 million, respectively, to the townships, either through direct distribution to the townships or direct reimbursement of specific expenses incurred by the townships. During 2002 and 2001, counties paid \$2.0 million and \$2.1 million, respectively, directly to vendors, such as rock quarries, for expenses incurred on behalf of townships. Article IV, Section 30(a), of the Missouri Constitution, requires that CART funds be expended solely under the control and supervision of the county commission and not by the various townships located within such counties. Section 231.441, RSMo, indicates that CART funds shall be spent as the county commission shall direct and that the county commission shall formulate written regulations, rules, and policies for the use of such funds

5. Oversight and Monitoring of Townships

• Use of county funds not consistently monitored

In addition to the \$6.8 million and \$6.8 million in CART funds provided to the townships during 2002 and 2001, respectively, counties provided additional funding to townships totaling \$2.2 million and \$1.5 million during 2002 and 2001, respectively. The majority of the additional funding comes from county capital improvement sales taxes and Federal Emergency Management Agency assistance. Three county clerks indicated the county performs no monitoring of how the townships spend these county funds. Eleven of the 22 township counties (50 percent) require written contracts with each township which govern the townships' use of county funds; however, some of the contracts do not require the townships to provide the county documentation of how the funds were spent. Some counties require the townships to provide copies of paid invoices and checks to show how the funds were used, and some counties require township budgets be filed with the county.

• Independent oversight of townships is lacking

Townships are required to file annual financial reports with the SAO. These reports are not reviewed for accuracy or completeness and are retained for five years. The SAO provides copies of these township reports to MoDOT, whose officials indicated the only purpose for receiving these reports is to provide certain township information to the Federal Highway Administration for inclusion in a national highway statistical report. MoDOT indicated these reports are retained for two years. MoDOT officials indicated the published township financial reports received in accordance with Section 231.280, RSMo, are retained for five years. MoDOT indicated it does not review these township reports as it has no use for the information since township revenues and expenses do not impact MoDOT's operations.

There are no requirements that townships obtain independent audits. While we did not verify whether any townships receive independent audits, no townships submit audit reports to the SAO and no counties indicated that any townships have been audited.

APPENDIXES

| | | 2002 | | | 2001 | | Annual Township Financial Report | | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|---------------------------------|------------------|--|
| | Total | | Estimated | Total | | Estimated | for | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since L | ast Report Filed | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | |
| Barton County | | | | | | | | | | |
| Barton City \$ | 0.6000 | 2,876,878 | 15,880 | 0.8500 | 2,720,390 | 21,273 | X | | | |
| Central | 0.9100 | 7,794,756 | 65,258 | 0.4400 | 7,552,036 | 30,571 | X | | | |
| City | 0.2200 | 41,384,189 | 83,762 | 0.1700 | 40,679,930 | 63,623 | X | | | |
| Doylesport | 0.6192 | 3,619,066 | 20,617 | 0.3646 | 3,629,104 | 12,173 | X | | | |
| Golden City | 0.3000 | 9,532,870 | 26,311 | 0.3000 | 9,355,750 | 25,822 | X | | | |
| Lamar | 0.6100 | 23,708,846 | 133,054 | 0.6100 | 22,599,854 | 126,830 | X | | | |
| Leroy | 0.8047 | 3,808,403 | 28,195 | 0.7600 | 4,259,555 | 29,783 | X | | | |
| Milford | 0.3000 | 2,586,138 | 7,138 | 0.3000 | 2,654,273 | 7,326 | X | | | |
| Nashville | 0.7900 | 5,261,670 | 38,242 | 0.4600 | 4,883,213 | 20,666 | X | | | |
| Newport | 0.4516 | 3,185,648 | 13,235 | 0.4508 | 3,042,914 | 12,620 | X | | | |
| North Fork | 0.5900 | 3,356,006 | 18,216 | 0.3500 | 3,226,832 | 10,390 | | X | | |
| Ozark | 0.2600 | 6,489,151 | 15,522 | 0.2600 | 6,649,609 | 15,906 | X | | | |
| Richland | 0.9000 | 7,436,563 | 61,575 | 0.9000 | 7,460,374 | 61,772 | X | | | |
| South West | 0.4500 | 5,593,851 | 23,159 | 0.4400 | 5,780,727 | 23,400 | X | | | |
| Union | 0.8500 | 3,999,380 | 31,275 | 0.8300 | 3,936,787 | 30,061 | X | | | |

| | 2002 | | | | 2001 | | | Annual Township Financial Report | | |
|-------------------|--------|-----------------------------|-----------|--------|-----------------------------|------------------|-------|----------------------------------|-------------------|--|
| | Total | T-4-1 A 1 | Estimated | Total | T-4-1 A 1 | Estimated | for | Fiscal Years End | | |
| County / Township | Tax | Total Assessed Valuation | Tax | Tax | Total Assessed Valuation | Tax Revenue * | Eilad | 1 to 5 | Last Report Filed | |
| County / Township | Levy | valuation | Revenue * | Levy | valuation | Revenue . | Filed | 1 10 3 | More than 5 | |
| Bates County | | | | | | | | | | |
| Charlotte | 0.5809 | 4,102,504 | 21,925 | 0.3600 | 4,019,229 | 13,312 | | X | | |
| Deepwater | 0.6661 | 2,921,486 | 17,903 | 0.6661 | 2,759,145 | 16,908 | | X | | |
| Deer Creek | 0.2999 | 14,859,142 | 40,998 | 0.2980 | 14,569,731 | 39,944 | X | | | |
| East Boone | 0.6557 | 4,800,366 | 28,958 | 0.6500 | 4,474,277 | 26,756 | | X | | |
| Elkhart | 0.4918 | 3,604,724 | 16,310 | 0.3000 | 3,403,618 | 9,394 | X | | | |
| Grand River | 0.5973 | 2,701,893 | 14,847 | 0.3600 | 2,529,019 | 8,376 | | | X | |
| Homer | 0.4209 | 4,007,550 | 15,518 | 0.3891 | 4,377,842 | 15,671 | | X | | |
| Howard | 0.7082 | 4,583,649 | 29,864 | 0.7047 | 4,592,066 | 29,771 | | | X | |
| Hudson | 0.7149 | 4,037,438 | 26,555 | 0.3625 | 4,028,465 | 13,435 | X | | | |
| Lone Oak | 0.5405 | 3,407,224 | 16,943 | 0.5261 | 3,416,292 | 16,535 | X | | | |
| Mingo | 0.5847 | 2,574,451 | 13,849 | 0.3723 | 2,449,111 | 8,389 | | | X | |
| Mound | 0.4953 | 8,546,546 | 38,945 | 0.4900 | 8,559,119 | 38,585 | X | | | |
| Mount Pleasant | 0.2932 | 47,658,882 | 128,557 | 0.2938 | 45,275,645 | 122,378 | X | | | |
| New Home | 0.5208 | 2,934,082 | 14,058 | 0.3408 | 2,839,660 | 8,903 | X | | | |
| Osage | 0.3537 | 9,611,355 | 31,276 | 0.3500 | 9,293,213 | 29,924 | | | X | |
| Pleasant Gap | 0.6207 | 3,582,662 | 20,459 | 0.6207 | 3,497,775 | 19,974 | | X | | |
| Prairie | 0.6106 | 1,469,393 | 8,254 | 0.6100 | 1,412,477 | 7,927 | X | | | |
| Rockville | 0.3635 | 2,767,413 | 9,255 | 0.3521 | 2,773,643 | 8,985 | X | | | |
| Shawnee | 0.7300 | 3,035,343 | 20,385 | 0.7300 | 2,951,710 | 19,824 | X | | | |
| Spruce | 0.2929 | 3,262,857 | 8,792 | 0.2929 | 3,144,920 | 8,475 | X | | | |
| Summit | 0.6606 | 3,558,006 | 21,624 | 0.6606 | 3,376,678 | 20,522 | | | X | |
| Walnut | 0.5658 | 4,018,122 | 20,916 | 0.5030 | 4,760,202 | 22,028 | | | X | |
| West Boone | 0.5294 | 5,849,632 | 28,491 | 0.2975 | 6,072,871 | 16,621 | | X | | |
| West Point | 0.6156 | 5,570,135 | 31,547 | 0.5948 | 5,941,817 | 32,515 | | X | | |

| | 2002 | | | | 2001 | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|------------------|-------------------|
| | Total | | Estimated | Total | | Estimated | for | Fiscal Years End | ling in 2001 |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since I | Last Report Filed |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Caldwell County | | | | | | | | | |
| Breckenridge | 0.8415 | 5,289,046 | 40,947 | 0.5400 | 4,757,777 | 23,637 | | X | |
| Davis | 0.6900 | 8,776,632 | 55,714 | 0.6960 | 8,678,310 | 55,569 | X | | |
| Fairview | 0.8800 | 2,500,889 | 20,247 | 0.5600 | 2,615,616 | 13,476 | X | | |
| Gomer | 0.8900 | 4,148,039 | 33,964 | 0.5400 | 4,079,744 | 20,268 | X | | |
| Grant | 0.7484 | 11,594,902 | 79,834 | 0.7484 | 11,462,682 | 78,924 | X | | |
| Hamilton | 0.4200 | 16,237,219 | 62,741 | 0.4200 | 16,204,678 | 62,615 | X | | |
| Kidder | 0.7757 | 7,756,773 | 55,356 | 0.7942 | 7,457,551 | 54,490 | | X | |
| Kingston | 0.9017 | 4,796,431 | 39,789 | 0.9017 | 4,813,234 | 39,929 | X | | |
| Lincoln | 0.8300 | 4,671,166 | 35,669 | 0.8278 | 4,883,235 | 37,190 | X | | |
| Mirabile | 0.8700 | 4,015,607 | 32,141 | 0.5400 | 3,951,428 | 19,631 | X | | |
| New York | 0.8190 | 3,323,170 | 25,039 | 0.8311 | 3,142,028 | 24,024 | X | | |
| Rockford | 0.8400 | 5,456,242 | 42,166 | 0.5078 | 5,306,273 | 24,790 | X | | |

| | 2002 | | | | 2001 | | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|-------|----------------------------------|------------------|--|
| | Total | | Estimated | Total | | Estimated | for | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since L | ast Report Filed | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | |
| Carroll County | | | | | | | | | | |
| Carrollton | 0.3800 | 37,502,151 | 131,108 | 0.4100 | 36,456,182 | 137,513 | X | | | |
| Cherry Valley | 0.9499 | 1,124,915 | 9,831 | 0.9500 | 1,123,890 | 9,823 | X | | | |
| Combs | 0.8944 | 5,389,486 | 44,347 | 0.5884 | 5,017,859 | 27,163 | X | | | |
| De Witt | 0.8766 | 7,123,341 | 57,448 | 0.8798 | 6,886,141 | 55,738 | X | | | |
| Egypt | 0.4288 | 10,564,681 | 41,677 | 0.4200 | 10,723,155 | 41,434 | X | | | |
| Eugene | 0.9445 | 6,333,929 | 55,038 | 0.9500 | 6,189,216 | 54,094 | X | | | |
| Fairfield | 0.8409 | 2,593,708 | 20,066 | 0.8310 | 2,631,036 | 20,115 | X | | | |
| Hill | 0.8924 | 3,317,845 | 27,240 | 0.9500 | 3,006,248 | 26,275 | X | | | |
| Hurricane | 0.8400 | 6,364,167 | 49,182 | 0.8400 | 6,337,678 | 48,978 | X | | | |
| Leslie | 0.8619 | 3,999,261 | 31,712 | 0.5449 | 3,725,919 | 18,678 | X | | | |
| Moss Creek | 0.9500 | 5,757,751 | 50,323 | 0.9500 | 5,698,702 | 49,807 | X | | | |
| Prairie | 0.8188 | 3,485,831 | 26,259 | 0.8188 | 3,437,232 | 25,893 | X | | | |
| Ridge | 0.9113 | 5,489,477 | 46,024 | 0.9249 | 5,310,360 | 45,186 | X | | | |
| Rockford | 0.6999 | 2,102,832 | 13,540 | 0.3600 | 1,962,688 | 6,500 | | X | | |
| Stokes Mound | 0.9213 | 3,927,316 | 33,288 | 0.5713 | 3,800,562 | 19,976 | X | | | |
| Sugartree | 0.9270 | 1,681,904 | 14,344 | 0.9500 | 1,595,466 | 13,944 | X | | | |
| Trotter | 0.9049 | 3,905,406 | 32,513 | 0.8863 | 3,821,007 | 31,156 | X | | | |
| Van Horn | 0.9090 | 5,930,992 | 49,600 | 0.8712 | 5,628,207 | 45,110 | | X | | |
| Wakenda | 0.9500 | 6,343,586 | 55,443 | 0.9500 | 6,227,936 | 54,432 | X | | | |
| Washington | 0.8732 | 2,721,070 | 21,860 | 0.5263 | 2,586,349 | 12,523 | X | | | |

| | 2002 | | | | 2001 | | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|-------|----------------------------------|------------------|--|
| | Total | | Estimated | Total | | Estimated | for | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since I | ast Report Filed | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | |
| Chariton County | | | | | | | | | | |
| Bee Branch | 0.8500 | 3,411,627 | 26,679 | 0.8500 | 3,306,851 | 25,860 | | X | | |
| Bowling Green | 0.6835 | 4,313,290 | 27,123 | 0.6900 | 4,171,223 | 26,479 | X | | | |
| Brunswick | 0.6500 | 13,695,508 | 81,899 | 0.5000 | 13,119,592 | 60,350 | X | | | |
| Chariton | 0.5495 | 5,535,289 | 27,983 | 0.3500 | 5,095,214 | 16,407 | | X | | |
| Clark | 0.8500 | 4,547,499 | 35,561 | 0.8500 | 4,472,542 | 34,975 | X | | | |
| Cockrell | 0.8500 | 2,527,564 | 19,766 | 0.8500 | 2,391,739 | 18,703 | | | X | |
| Cunningham | 0.7883 | 4,998,734 | 36,253 | 0.5000 | 4,821,765 | 22,180 | X | | | |
| Keytesville | 0.7363 | 9,958,561 | 67,459 | 0.7500 | 9,565,214 | 66,000 | X | | | |
| Mendon | 0.8311 | 5,134,604 | 39,260 | 0.5000 | 4,875,200 | 22,426 | X | | | |
| Musselfork | 0.5800 | 4,417,533 | 23,572 | 0.3500 | 4,251,029 | 13,688 | X | | | |
| Salisbury | 0.6480 | 27,938,873 | 166,560 | 0.6500 | 27,157,511 | 162,402 | X | | | |
| Salt Creek | 0.7982 | 3,281,708 | 24,099 | 0.5000 | 3,001,076 | 13,805 | X | | | |
| Triplett | 0.8298 | 4,516,475 | 34,479 | 0.5000 | 4,263,904 | 19,614 | X | | | |
| Wayland | 0.4998 | 4,894,748 | 22,507 | 0.5000 | 4,781,897 | 21,997 | X | | | |
| Yellow Creek | 0.8444 | 4,603,550 | 35,763 | 0.8444 | 4,518,216 | 35,100 | | X | | |

| | 2002 | | | | 2001 | | | Annual Township Financial Report | | |
|-----------------------|--------|----------------|-----------|--------|----------------|-----------|-------|----------------------------------|------------------|--|
| | Total | | Estimated | Total | | Estimated | for | Fiscal Years End | | |
| G / T | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | | ast Report Filed | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | |
| Dade County | | | | | | | | | | |
| Cedar | 0.5091 | 3,562,238 | 16,685 | 0.5031 | 3,450,104 | 15,969 | X | | | |
| Center | 0.3441 | 16,606,734 | 52,572 | 0.3418 | 16,476,766 | 51,812 | X | | | |
| Ernest | 0.4278 | 1,077,629 | 4,241 | 0.4150 | 1,110,536 | 4,240 | | X | | |
| Grant | 0.3557 | 3,669,543 | 12,008 | 0.3528 | 3,697,289 | 12,001 | | X | | |
| Lockwood | 0.3316 | 10,704,117 | 32,655 | 0.3300 | 10,623,091 | 32,252 | | X | | |
| Marion | 0.3649 | 3,498,264 | 11,744 | 0.3700 | 3,396,072 | 11,560 | X | | | |
| North | 0.4174 | 3,015,109 | 11,578 | 0.3963 | 3,081,150 | 11,234 | X | | | |
| North Morgan | 0.2427 | 1,232,001 | 2,751 | 0.2476 | 1,188,741 | 2,708 | | X | | |
| Pilgrim | 0.5696 | 1,672,825 | 8,766 | 0.5600 | 1,707,661 | 8,798 | | X | | |
| Polk | 0.6741 | 4,505,809 | 27,944 | 0.6700 | 4,274,853 | 26,350 | X | | | |
| Rock Prairie | 0.5956 | 7,867,655 | 43,111 | 0.5956 | 7,418,095 | 40,648 | X | | | |
| Sac | 0.2969 | 2,379,869 | 6,501 | 0.2805 | 2,362,039 | 6,095 | X | | | |
| Smith | 0.6835 | 1,843,644 | 11,593 | 0.4300 | 1,856,603 | 7,345 | X | | | |
| South | 0.7313 | 2,312,070 | 15,556 | 0.3865 | 2,325,236 | 8,268 | X | | | |
| South Morgan | 0.3972 | 2,424,039 | 8,858 | 0.3959 | 2,024,819 | 7,375 | | X | | |
| Washington | 0.3300 | 2,673,913 | 8,118 | 0.3300 | 2,636,087 | 8,003 | | X | | |
| <u>Daviess County</u> | | | | | | | | | | |
| Benton | 0.6000 | 4,061,985 | 22,422 | 0.6000 | 3,930,796 | 21,698 | X | | | |
| Colfax | 0.8500 | 3,891,504 | 30,432 | 0.8449 | 3,885,530 | 30,203 | X | | | |
| Grand River | 0.9500 | 3,214,514 | 28,095 | 0.9500 | 3,179,965 | 27,793 | X | | | |
| Harrison | 0.9370 | 1,678,200 | 14,467 | 0.5891 | 1,630,076 | 8,835 | X | | | |
| Jackson ** | 0.9403 | 5,155,536 | 28,914 | 0.9403 | 5,053,370 | 28,423 | X | | | |
| Jamesport | 0.1000 | 5,841,276 | 5,374 | 0.1000 | 5,652,203 | 5,200 | | X | | |
| Jefferson | 0.8927 | 3,506,114 | 28,795 | 0.8926 | 3,352,849 | 27,533 | | X | | |
| Liberty ** | 0.5900 | 12,204,276 | 22,683 | 0.5900 | 11,637,092 | 22,182 | X | | | |
| Lincoln | 0.8000 | 3,431,613 | 25,257 | 0.9000 | 3,472,639 | 28,753 | X | | | |
| Marion | 0.9412 | 3,340,067 | 28,922 | 0.9500 | 3,164,168 | 27,655 | X | | | |
| Monroe | 1.6025 | 2,014,422 | 29,699 | 1.6025 | 1,932,837 | 28,496 | X | | | |
| Salem | 0.8982 | 4,261,005 | 35,211 | 0.5720 | 4,042,313 | 21,272 | X | | | |
| Sheridan | 0.8818 | 3,107,158 | 25,207 | 0.5643 | 2,781,757 | 14,442 | X | | | |
| Union | 0.3000 | 15,131,508 | 41,763 | 0.3500 | 14,805,387 | 47,673 | | X | | |
| Washington | 0.9500 | 2,464,951 | 21,544 | 0.6000 | 2,404,390 | 13,272 | | 11 | X | |
| | | | | | | | | | | |

| | 2002 | | | | 2001 | | Annual Township Financial Report | | | |
|-----------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|--------|------------------|--|
| | Total | | | | | | for Fiscal Years Ending in 2001 | | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | | ast Report Filed | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | |
| DeKalb County | | | | | | | | | | |
| Adams | 0.6145 | 5,536,924 | 31,302 | 0.6081 | 5,538,172 | 30,983 | X | | | |
| Camden | 0.4530 | 13,942,900 | 58,108 | 0.4514 | 13,658,879 | 56,724 | X | | | |
| Colfax | 0.5135 | 7,075,113 | 33,424 | 0.5064 | 7,108,392 | 33,117 | | X | | |
| Dallas | 0.8654 | 3,109,757 | 24,759 | 0.8531 | 3,176,510 | 24,931 | X | | | |
| Grand River | 0.4510 | 28,976,602 | 120,230 | 0.4617 | 27,183,116 | 115,464 | X | | | |
| Grant | 0.9500 | 3,760,705 | 32,869 | 0.6000 | 2,778,937 | 15,340 | | X | | |
| Polk | 0.4819 | 7,170,856 | 31,792 | 0.4800 | 7,145,673 | 31,555 | X | | | |
| Sherman | 0.8392 | 5,617,150 | 43,368 | 0.8352 | 5,602,934 | 43,052 | | X | | |
| Washington | 0.4319 | 14,459,945 | 57,456 | 0.4319 | 13,991,264 | 55,594 | X | | | |
| <u>Dunklin County</u> | | | | | | | | | | |
| Buffalo | 0.3632 | 10,222,440 | 34,158 | 0.3600 | 10,282,449 | 34,055 | | X | | |
| Clay | 0.3980 | 16,616,433 | 60,843 | 0.3919 | 16,885,568 | 60,881 | X | | | |
| Cotton Hill | 0.3801 | 39,440,288 | 137,920 | 0.3801 | 39,030,565 | 136,487 | | X | | |
| Freeborn | 0.3550 | 9,678,765 | 31,611 | 0.3534 | 9,520,230 | 30,953 | X | | | |
| Holcomb | 0.3100 | 11,412,788 | 32,549 | 0.3100 | 11,565,935 | 32,986 | X | | | |
| Independence | 0.3421 | 102,962,251 | 324,055 | 0.3400 | 100,387,733 | 314,013 | | X | | |
| Salem | 0.3708 | 24,174,953 | 82,469 | 0.3700 | 23,531,361 | 80,101 | | | X | |
| Union | 0.4000 | 57,254,692 | 210,697 | 0.4000 | 57,260,933 | 210,720 | X | | | |

| | | 2002 | | | 2001 | | | Annual Township Financial Report | | |
|-------------------|--------------|----------------|------------------|-------------|----------------|------------------|-------|----------------------------------|-------------------------------|--|
| | Total Tax | Total Assessed | Estimated Tax | Total | Total Assessed | Estimated Tax | tor I | Fiscal Years End | | |
| County / Township | Levy | Valuation | Revenue * | Tax Levy | Valuation | Revenue * | Filed | 1 to 5 | Last Report Filed More than 5 | |
| County / Township | LCVy | v aruation | Revenue | Levy | v aruation | Revenue | Tiled | 1 10 3 | Wiore than 3 | |
| Gentry County | | | | | | | | | | |
| Athens | 0.9320 | 17,103,213 | 146,650 | 0.7309 | 16,423,219 | 110,434 | X | | | |
| Bogle | 1.7200 | 4,560,487 | 72,165 | 1.7200 | 4,593,987 | 72,695 | | X | | |
| Cooper | 0.7083 | 13,068,190 | 85,157 | 0.7047 | 12,615,691 | 81,791 | X | | | |
| Howard | 1.3435 | 1,720,906 | 21,271 | 1.3435 | 1,660,030 | 20,518 | X | | | |
| Huggins | 0.9300 | 2,169,033 | 18,558 | 0.9300 | 2,040,531 | 17,459 | | X | | |
| Jackson | 0.9247 | 11,030,981 | 93,843 | 0.9247 | 10,652,625 | 90,624 | X | | | |
| Miller | 1.2400 | 7,827,030 | 89,291 | 0.9449 | 7,769,875 | 67,544 | X | | | |
| Wilson | 0.8900 | 3,240,242 | 26,531 | 0.5909 | 3,261,551 | 17,731 | | X | | |
| Grundy County | | | | | | | | | | |
| Franklin ** | 0.8803 | 3,321,174 | 23,268 | 0.8800 | 3,222,401 | 22,512 | X | | | |
| Harrison | 0.9500 | 1,700,145 | 14,859 | 0.6000 | 1,703,662 | 9,404 | | | X | |
| Jackson | 0.8381 | 3,001,892 | 23,146 | 0.8343 | 2,988,315 | 22,937 | X | | | |
| Jefferson | 0.7311 | 4,055,422 | 27,277 | 0.7311 | 4,003,103 | 26,925 | X | | | |
| Liberty | 0.9500 | 3,121,087 | 27,278 | 0.6000 | 3,023,506 | 16,690 | | X | | |
| Lincoln | 0.7506 | 5,402,271 | 37,305 | 0.4000 | 5,122,733 | 18,852 | | | X | |
| Madison | 0.9500 | 5,503,401 | 48,100 | 0.9500 | 4,666,458 | 40,785 | | X | | |
| Marion | 1.0847 | 3,435,203 | 34,281 | 1.0566 | 3,472,664 | 33,757 | X | | | |
| Myers | 0.9500 | 1,707,956 | 14,928 | 0.9500 | 1,631,763 | 14,262 | | | X | |
| Taylor | 0.8503 | 1,429,069 | 11,179 | 0.4936 | 1,428,357 | 6,486 | X | | | |
| Trenton | 0.3900 | 51,418,857 | 184,491 | 0.3900 | 47,139,964 | 169,138 | X | | | |
| Wilson | 0.9259 | 3,133,066 | 26,688 | 0.9109 | 3,123,046 | 26,172 | X | | | |
| Washington | 0.8922 | 1,079,882 | 8,864 | 0.8922 | 1,066,964 | 8,758 | | X | | |

| | 2002 | | | | 2001 | | | Annual Township Financial Report | | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|-------|----------------------------------|------------------|--|--|
| | Total | | Estimated | Total | | Estimated | for | ing in 2001 | | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since I | ast Report Filed | | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 | | |
| Harrison County | | | | | | | | | | | |
| Adams | 0.9500 | 1,966,553 | 17,188 | 0.9500 | 1,945,162 | 17,001 | X | | | | |
| Bethany | 0.3961 | 28,786,841 | 104,903 | 0.3955 | 27,282,281 | 99,269 | X | | | | |
| Butler | 0.8649 | 1,607,482 | 12,791 | 0.8647 | 1,578,152 | 12,555 | | X | | | |
| Clay | 0.9017 | 2,270,107 | 18,832 | 0.8809 | 2,379,469 | 19,284 | | X | | | |
| Colfax | 0.8958 | 4,756,950 | 39,204 | 0.8828 | 4,890,582 | 39,720 | | X | | | |
| Cypress | 0.8225 | 1,811,428 | 13,707 | 0.8219 | 1,698,285 | 12,842 | | X | | | |
| Dallas | 0.8484 | 1,690,898 | 13,198 | 0.8423 | 1,713,393 | 13,277 | X | | | | |
| Fox Creek | 0.8645 | 1,637,845 | 13,026 | 0.8638 | 1,567,183 | 12,454 | | X | | | |
| Grant | 0.9036 | 3,159,961 | 26,269 | 0.8961 | 3,125,102 | 25,764 | X | | | | |
| Hamilton | 0.9189 | 2,238,856 | 18,927 | 0.8957 | 2,326,802 | 19,174 | | | X | | |
| Jefferson | 0.8640 | 2,960,640 | 23,534 | 0.8640 | 2,859,101 | 22,726 | X | | | | |
| Lincoln | 0.9434 | 1,685,388 | 14,628 | 0.9266 | 1,680,544 | 14,326 | X | | | | |
| Madison | 0.8871 | 3,977,891 | 32,465 | 0.8742 | 4,029,389 | 32,407 | X | | | | |
| Marion | 0.8428 | 4,164,676 | 32,292 | 0.8228 | 4,332,833 | 32,799 | X | | | | |
| Sherman | 0.9500 | 2,625,710 | 22,949 | 0.9396 | 2,686,419 | 23,222 | X | | | | |
| Sugar Creek | 0.8097 | 3,048,761 | 22,711 | 0.4591 | 3,005,434 | 12,694 | X | | | | |
| Trail Creek | 0.9500 | 2,654,191 | 23,198 | 0.9500 | 3,976,497 | 34,755 | | | X | | |
| Union | 0.9201 | 3,276,127 | 27,732 | 0.9143 | 3,195,306 | 26,878 | X | | | | |
| Washington | 0.8975 | 1,752,068 | 14,467 | 0.8931 | 1,755,703 | 14,426 | | X | | | |
| White Oak | 0.8866 | 3,426,781 | 27,951 | 0.8698 | 3,527,470 | 28,227 | X | | | | |

| | 2002 | | | | 2001 | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|---------------|------------------|
| | Total | | Estimated | Total | | Estimated | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | Years Since I | ast Report Filed |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Henry County | | | | | | | | | _ |
| riciny County | | | | | | | | | |
| Bear Creek | 0.8100 | 2,743,088 | 20,441 | 0.8027 | 2,770,266 | 20,458 | X | | |
| Bethlehem ** | 0.3875 | 7,970,405 | 23,209 | 0.3875 | 8,037,325 | 23,371 | | X | |
| Big Creek | 0.4214 | 4,179,607 | 16,204 | 0.4211 | 4,076,602 | 15,793 | | X | |
| Bogard | 0.7886 | 6,906,149 | 50,105 | 0.7801 | 6,578,760 | 47,215 | X | | |
| Clinton | 0.3000 | 80,876,967 | 223,220 | 0.3000 | 78,704,403 | 217,224 | X | | |
| Davis | 0.5300 | 7,939,109 | 38,711 | 0.5000 | 7,022,357 | 32,303 | | X | |
| Deepwater ** | 0.5655 | 5,846,156 | 14,321 | 0.5492 | 5,912,523 | 13,967 | X | | |
| Deer Creek ** | 0.5855 | 4,835,449 | 19,941 | 0.5855 | 4,978,167 | 20,712 | | X | |
| Fairview | 0.4500 | 5,791,559 | 23,977 | 0.4500 | 5,602,419 | 23,194 | X | | |
| Fields Creek ** | 0.4461 | 30,486,367 | 63,498 | 0.4200 | 30,340,778 | 59,031 | X | | |
| Honey Creek ** | 0.2500 | 2,730,062 | 4,739 | 0.2500 | 2,820,340 | 4,898 | X | | |
| Leesville | 0.3913 | 11,111,794 | 40,002 | 0.3913 | 10,520,280 | 37,873 | | X | |
| Osage ** | 0.3600 | 7,316,607 | 13,902 | 0.3600 | 7,177,790 | 13,650 | X | | |
| Shawnee ** | 0.4600 | 5,817,200 | 12,614 | 0.4600 | 5,732,892 | 12,238 | X | | |
| Springfield | 0.4626 | 2,900,217 | 12,343 | 0.4623 | 2,826,601 | 12,022 | X | | |
| Tebo | 0.7453 | 6,514,178 | 44,666 | 0.7293 | 6,528,400 | 43,803 | X | | |
| Walker | 0.8422 | 4,156,223 | 32,203 | 0.8500 | 3,973,005 | 31,069 | X | | |
| White Oak | 0.5845 | 5,897,769 | 31,715 | 0.5709 | 5,874,510 | 30,855 | | X | |
| Windsor | 0.1448 | 26,064,210 | 34,722 | 0.1407 | 26,502,822 | 34,306 | X | | |

| | | 2002 | | 2001 | | | Annual Township Financial Report | | |
|--------------------------|-----------------|----------------|-----------|-----------------|----------------|-----------|----------------------------------|--------|-------------------|
| | Total Estimated | | | Total Estimated | | | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | | Last Report Filed |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Linn County | | | | | | | | | |
| Baker | 0.9454 | 3,024,188 | 26,303 | 0.9009 | 3,167,597 | 26,254 | X | | |
| Brookfield | 0.4676 | 46,025,813 | 197,999 | 0.4646 | 45,625,209 | 195,017 | X | | |
| Bucklin | 0.9056 | 7,186,145 | 59,872 | 0.8724 | 7,395,343 | 59,356 | X | | |
| Clay | 0.9029 | 3,491,011 | 28,999 | 0.9455 | 3,266,132 | 28,411 | | X | |
| Enterprise | 0.9500 | 1,498,608 | 13,098 | 0.9499 | 1,506,422 | 13,165 | X | | |
| Grantsville | 0.9304 | 2,744,570 | 23,493 | 0.9239 | 2,662,843 | 22,634 | | X | |
| Jackson | 1.6853 | 2,648,512 | 41,065 | 1.6899 | 2,642,419 | 41,082 | X | | |
| Jefferson | 0.9258 | 8,194,080 | 69,792 | 1.1153 | 8,026,910 | 82,362 | X | | |
| Locust Creek | 1.2603 | 5,046,890 | 58,517 | 1.2108 | 5,150,909 | 57,378 | X | | |
| Marceline | 0.9137 | 3,776,279 | 31,744 | 0.8866 | 3,877,013 | 31,624 | X | | |
| North Benton | 0.9201 | 1,772,220 | 15,002 | 0.9500 | 1,604,024 | 14,019 | X | | |
| North Salem | 0.9468 | 1,854,938 | 16,158 | 0.9403 | 1,803,206 | 15,599 | X | | |
| Parson Creek | 0.8915 | 6,682,702 | 54,810 | 0.8875 | 6,566,415 | 53,615 | X | | |
| Yellow Creek | 0.7908 | 5,286,808 | 38,463 | 0.7627 | 5,444,450 | 38,203 | X | | |
| <u>Livingston County</u> | | | | | | | | | |
| Blue Mound | 0.8918 | 4,391,503 | 36,030 | 0.8900 | 4,317,121 | 35,349 | X | | |
| Chillicothe | 0.3621 | 90,296,988 | 300,808 | 0.3584 | 90,192,881 | 297,391 | | X | |
| Cream Ridge | 0.7484 | 5,089,433 | 35,042 | 0.7379 | 5,187,589 | 35,217 | X | | |
| Fairview | 0.8684 | 3,908,527 | 31,226 | 0.5100 | 3,934,411 | 18,460 | | | X |
| Grand River | 0.8170 | 3,141,245 | 23,611 | 0.4600 | 3,189,069 | 13,496 | | X X | |
| Green | 0.5564 | 4,043,673 | 20,699 | 0.5452 | 4,102,292 | 20,576 | | X | |
| Jackson | 0.7270 | 5,850,279 | 39,129 | 0.7258 | 5,870,516 | 39,200 | X | | |
| Medicine | 0.8133 | 1,565,647 | 11,715 | 0.8100 | 1,573,788 | 11,728 | X | | |
| Monroe | 0.8850 | 3,390,927 | 27,609 | 0.5221 | 3,443,007 | 16,538 | X | | |
| Mooresville | 0.9500 | 2,741,954 | 23,965 | 0.6000 | 3,006,730 | 16,597 | | X | |
| Rich Hill | 0.8691 | 5,795,989 | 46,343 | 0.8600 | 5,819,617 | 46,045 | X | | |
| Sampsel | 0.7800 | 3,404,337 | 24,430 | 0.7800 | 3,381,540 | 24,266 | X | | |
| Wheeling | 0.9306 | 3,238,416 | 27,726 | 0.5733 | 3,197,045 | 16,862 | X | | |
| | | | | | | | | | |

| | | 2002 | | | 2001 | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|------------------|-------------------|
| | Total | m . 1 | Estimated | Total | | Estimated | for] | Fiscal Years End | |
| G | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | | Last Report Filed |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Mercer County | | | | | | | | | |
| Harrison | 0.9500 | 2,423,022 | 21,177 | 0.9500 | 2,534,008 | 22,147 | X | | |
| Lindley | 0.9500 | 2,203,086 | 19,255 | 0.9500 | 2,182,545 | 19,075 | | | X |
| Madison | 0.9500 | 2,259,532 | 19,748 | 0.9500 | 2,324,409 | 20,315 | X | | |
| Marion | 0.8695 | 6,627,519 | 53,016 | 0.8695 | 6,165,735 | 49,322 | | X | |
| Medicine | 0.9500 | 2,680,315 | 23,426 | 0.9500 | 2,529,648 | 22,109 | | X | |
| Morgan | 0.4500 | 17,175,369 | 71,106 | 0.4500 | 15,864,513 | 65,679 | X | | |
| Ravanna | 0.9500 | 7,590,722 | 66,343 | 0.9500 | 7,167,035 | 62,640 | X | | |
| Somerset | 0.9500 | 5,045,744 | 44,100 | 0.9500 | 5,276,016 | 46,112 | X | | |
| Washington | 0.9426 | 4,413,887 | 38,277 | 0.9414 | 4,184,717 | 36,243 | X | | |
| Nodaway County | | | | | | | | | |
| Atchison | 1.7175 | 4,750,737 | 75,066 | 1.3933 | 4,608,005 | 59,067 | X | | |
| Grant | 0.9000 | 5,846,779 | 48,411 | 0.5500 | 5,231,649 | 26,472 | | X | |
| Green | 1.5640 | 4,117,207 | 59,242 | 1.6898 | 4,023,897 | 62,556 | X | | |
| Hopkins | 0.9000 | 5,824,116 | 48,224 | 0.5500 | 5,658,385 | 28,631 | | X | |
| Hughes | 0.9000 | 6,730,707 | 55,730 | 0.5500 | 6,549,846 | 33,142 | X | | |
| Independence | 1.8581 | 3,948,432 | 67,497 | 1.3345 | 3,792,386 | 46,561 | X | | |
| Jackson | 1.5209 | 8,980,547 | 125,658 | 1.5097 | 8,902,989 | 123,656 | X | | |
| Jefferson | 0.9000 | 5,406,432 | 44,765 | 0.5500 | 5,376,261 | 27,204 | X | | |
| Lincoln | 1.9342 | 4,972,364 | 88,481 | 1.9932 | 4,890,627 | 89,682 | | X | |
| Monroe | 1.9525 | 4,168,831 | 74,885 | 1.5241 | 4,069,986 | 57,068 | X | | |
| Nodaway | 1.4275 | 6,863,358 | 90,136 | 1.7395 | 6,508,064 | 104,151 | X | | |
| Polk | 0.3105 | 158,951,328 | 454,060 | 0.3105 | 156,330,523 | 446,574 | X | | |
| Union | 1.5153 | 4,668,455 | 65,082 | 1.6633 | 4,517,667 | 69,131 | X | | |
| Washington | 0.9000 | 3,767,434 | 31,194 | 0.5500 | 3,922,070 | 19,846 | X | | |
| White Cloud | 1.6294 | 6,266,452 | 93,937 | 1.5780 | 5,999,856 | 87,104 | X | | |

| | 2002 | | | | 2001 | | Annual Township Financial Report | | |
|-------------------|-------------|-----------------------------|------------------|-------------|-----------------------------|------------------|---------------------------------------------------------------|--------|-------------|
| | Total | T-4-1 A 4 | Estimated | Total | T-4-1 A d | Estimated Tax | for Fiscal Years Ending in 2001 Years Since Last Report Filed | | |
| County / Township | Tax Levy | Total Assessed Valuation | Tax Revenue * | Tax Levy | Total Assessed Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| County / Township | Levy | valuation | Revenue | Levy | valuation | Revenue | FIICU | 1 10 3 | More man 5 |
| Putnam County | | | | | | | | | |
| Elm | 0.7701 | 4,277,764 | 30,308 | 0.7700 | 4,172,105 | 29,555 | X | | |
| Grant | 0.8106 | 1,448,079 | 10,799 | 0.4544 | 1,463,006 | 6,116 | X | | |
| Jackson | 0.8500 | 2,100,095 | 16,423 | 0.8500 | 2,050,314 | 16,033 | | X | |
| Liberty | 0.8500 | 2,231,264 | 17,448 | 0.5000 | 2,290,655 | 10,537 | | X | |
| Lincoln | 0.8500 | 4,364,731 | 34,132 | 0.5000 | 4,309,217 | 19,822 | | X | |
| Medicine | 0.8500 | 6,952,538 | 54,369 | 0.4959 | 6,969,493 | 31,797 | | X | |
| Richland | 0.8391 | 2,273,898 | 17,554 | 0.4817 | 2,290,390 | 10,150 | | X | |
| Sherman | 0.8447 | 1,729,819 | 13,443 | 0.4941 | 1,667,804 | 7,581 | | X | |
| Union | 0.8500 | 3,619,992 | 28,308 | 0.8330 | 3,591,408 | 27,523 | | X | |
| Wilson | 0.8500 | 3,151,099 | 24,642 | 0.5000 | 3,034,160 | 13,957 | | X | |
| York | 1.7206 | 3,045,691 | 48,212 | 0.5000 | 2,627,389 | 12,086 | X | | |
| Stoddard County | | | | | | | | | |
| Castor ** | 0.2900 | 43,198,904 | 98,331 | 0.2900 | 41,712,226 | 94,568 | X | | |
| Duck Creek ** | 0.7500 | 31,793,417 | 159,040 | 0.7400 | 30,843,412 | 156,128 | X | | |
| Elk ** | 0.4054 | 11,706,303 | 37,273 | 0.4000 | 11,810,860 | 36,930 | X | | |
| Liberty | 0.5500 | 151,783,302 | 768,023 | 0.5500 | 145,387,737 | 735,662 | X | | |
| New Lisbon | 0.7100 | 8,395,449 | 54,839 | 0.3600 | 8,200,432 | 27,160 | X | | |
| Pike ** | 0.3600 | 40,806,304 | 128,301 | 0.3600 | 39,389,399 | 124,644 | X | | |
| Richland ** | 0.4305 | 22,218,431 | 21,818 | 0.4246 | 21,750,525 | 21,172 | X | | |

| | | 2002 | | | 2001 | | Annual Township Financial Report for Fiscal Years Ending in 2001 | | |
|-------------------|------------------------|------------|-----------|----------------|------------|-----------|------------------------------------------------------------------|--------|-------------|
| | Total | | Estimated | Total | | Estimated | | | |
| | Tax Total Assessed Tax | | Tax | Total Assessed | Tax | | Years Since Last Report Filed | | |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Sullivan County | | | | | | | | | |
| Bowman | 0.9500 | 5,503,926 | 48,104 | 0.6000 | 5,500,661 | 30,364 | | X | |
| Buchanan | 0.9500 | 3,149,101 | 27,523 | 0.6000 | 3,351,577 | 18,501 | X | | |
| Clay | 0.9500 | 4,928,119 | 43,072 | 0.9500 | 4,890,873 | 42,746 | X | | |
| Duncan | 0.9260 | 3,410,520 | 29,055 | 0.9246 | 3,280,147 | 27,902 | | X | |
| Jackson | 0.9234 | 4,071,705 | 34,590 | 0.5700 | 4,032,214 | 21,145 | X | | |
| Liberty | 0.9500 | 2,670,037 | 23,336 | 0.9494 | 2,694,319 | 23,533 | | X | |
| Morris | 0.9500 | 2,265,846 | 19,803 | 0.6000 | 2,260,309 | 12,477 | | X | |
| Penn | 0.4929 | 9,252,878 | 41,959 | 0.4904 | 8,953,156 | 40,394 | X | | |
| Pleasant Hill | 0.9500 | 3,442,188 | 30,085 | 0.9500 | 3,423,149 | 29,918 | X | | |
| Polk | 0.9500 | 22,271,014 | 194,649 | 0.9500 | 21,595,966 | 188,749 | X | | |
| Taylor | 0.9500 | 1,524,006 | 13,320 | 0.9500 | 1,541,373 | 13,472 | | X | |
| Union | 0.9500 | 3,593,203 | 31,405 | 0.9500 | 3,456,175 | 30,207 | | | X |

| | 2002 | | | | 2001 | | Annual Township Financial Report | | |
|-------------------|--------|----------------|-----------|--------|----------------|-----------|----------------------------------|--------|-------------------|
| | Total | | Estimated | Total | | Estimated | for Fiscal Years Ending in 2001 | | |
| | Tax | Total Assessed | Tax | Tax | Total Assessed | Tax | | | Last Report Filed |
| County / Township | Levy | Valuation | Revenue * | Levy | Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| Texas County | | | | | | | | | |
| Boone | 0.2603 | 1,325,595 | 3,174 | 0.2603 | 1,281,181 | 3,068 | X | | |
| Burdine | 0.3958 | 22,618,070 | 82,361 | 0.3948 | 21,350,670 | 77,549 | X | | |
| Carroll | 0.4480 | 5,594,820 | 23,060 | 0.4400 | 5,602,993 | 22,681 | X | | |
| Cass | 0.4336 | 7,144,686 | 28,501 | 0.4336 | 6,837,519 | 27,276 | X | | |
| Clinton | 0.6000 | 11,307,905 | 62,420 | 0.6000 | 10,627,480 | 58,664 | X | | |
| Current | 0.3979 | 1,416,220 | 5,184 | 0.4036 | 1,358,838 | 5,046 | X | | |
| Date | 0.3759 | 2,730,169 | 9,442 | 0.3713 | 2,658,998 | 9,083 | X | | |
| Jackson | 0.4553 | 6,345,656 | 26,580 | 0.4553 | 6,059,544 | 25,382 | X | | |
| Lynch | 0.4058 | 7,412,769 | 27,675 | 0.4058 | 7,274,235 | 27,157 | X | | |
| Morris | 0.4193 | 5,177,901 | 19,974 | 0.4193 | 5,044,769 | 19,460 | X | | |
| Ozark | 0.4225 | 3,496,878 | 13,592 | 0.4255 | 3,324,275 | 13,013 | X | | |
| Pierce | 0.4159 | 2,830,755 | 10,831 | 0.4225 | 2,667,014 | 10,367 | X | | |
| Piney | 0.4112 | 29,429,139 | 111,332 | 0.4112 | 28,543,668 | 107,982 | X | | |
| Roubidoux | 0.3987 | 8,490,831 | 31,145 | 0.3978 | 8,297,760 | 30,368 | X | | |
| Sargent | 0.3500 | 2,266,497 | 7,298 | 0.3500 | 2,250,061 | 7,245 | X | | |
| Sherrill | 0.4392 | 20,386,782 | 82,376 | 0.3883 | 22,819,709 | 81,520 | X | | |
| Upton | 0.4085 | 4,069,557 | 15,294 | 0.4066 | 3,915,695 | 14,648 | X | | |

| 2002 | | | | 2001 | | Annual Township Financial Report | | | |
|-------------------|-------------|----------------|------------------|--------------|-----------------------------|----------------------------------|---------------------------------------------------------------|--------|--------------|
| | Total | Total Assessed | Estimated Tax | Total Tax | Total Assessed | Estimated Tax | for Fiscal Years Ending in 2001 Years Since Last Report Filed | | |
| County / Township | Tax Levv | Valuation | Revenue * | Levy | Total Assessed Valuation | Revenue * | Filed | 1 to 5 | More than 5 |
| County / Township | Levy | v uruution | revenue | Levy | v diddion | revenue | Tilea | 1 to 3 | Wiore than 3 |
| Vernon County | | | | | | | | | |
| Bacon | 0.6333 | 4,317,210 | 25,154 | 0.4526 | 4,374,512 | 18,215 | X | | |
| Badger | 0.7674 | 4,178,948 | 29,504 | 0.4274 | 3,923,856 | 15,429 | | X | |
| Blue Mound | 0.5485 | 3,036,012 | 15,320 | 0.3600 | 2,822,029 | 9,347 | X | | |
| Center | 0.3963 | 103,142,422 | 376,053 | 0.3766 | 107,625,639 | 372,893 | | X | |
| Clear Creek | 0.4137 | 4,380,690 | 16,673 | 0.4137 | 4,246,558 | 16,163 | X | | |
| Coal | 0.4342 | 3,527,438 | 14,091 | 0.3951 | 3,944,769 | 14,339 | | X | |
| Deerfield | 0.7916 | 7,652,802 | 55,733 | 0.4400 | 7,433,731 | 30,092 | X | | |
| Dover | 0.7200 | 3,931,128 | 26,040 | 0.7200 | 3,955,838 | 26,203 | X | | |
| Drywood | 0.6172 | 8,621,429 | 48,955 | 0.6102 | 8,669,363 | 48,668 | X | | |
| Harrison | 0.8000 | 3,686,642 | 27,134 | 0.4500 | 4,276,500 | 17,705 | X | | |
| Henry | 0.8000 | 3,201,216 | 23,561 | 0.4500 | 3,691,422 | 15,282 | | | X |
| Lake | 0.9500 | 2,414,645 | 21,104 | 0.9500 | 2,493,025 | 21,789 | | | X |
| Metz | 0.7750 | 3,482,470 | 24,830 | 0.7717 | 3,280,498 | 23,290 | X | | |
| Montevallo | 0.7000 | 4,296,760 | 27,671 | 0.4500 | 4,134,686 | 17,118 | X | | |
| Moundville | 0.6865 | 5,595,302 | 35,339 | 0.4417 | 5,539,165 | 22,509 | | X | |
| Osage | 0.7000 | 3,700,498 | 23,831 | 0.7000 | 3,849,168 | 24,789 | X | | |
| Richland | 0.8000 | 2,823,313 | 20,780 | 0.4500 | 3,079,924 | 12,751 | | | X |
| Virgil | 0.3737 | 2,972,767 | 10,220 | 0.3700 | 2,928,513 | 9,969 | X | | |
| Walker | 0.7532 | 5,005,687 | 34,687 | 0.3900 | 4,918,759 | 17,649 | X | | |
| Washington | 0.7500 | 20,591,033 | 142,078 | 0.4500_ | 20,080,677 | 83,134 | X | | |
| Totals | \$ | 2,830,029,847 | 14,259,408 | | 2,776,899,019 | 12,938,131 | 215 | 77 | 20 |

^{*} Based on county's historical tax collection data, township property tax revenues are estimated as 92 percent of assessed valuation multiplied by the total tax levy. Property tax levies are expressed as a rate per \$100 of assessed valuation.

^{**} The total assessed valuation and total tax rate for the township is shown here; however, a portion of the township is located in a special road district. While township general taxes are levied on all township property, township road and bridge taxes are not levied on township property located in the special road districts. Estimated tax revenues are based on road and bridge taxes assessed on township property not located in special road districts.

APPENDIX B

TOWNSHIP FINANCIAL REPORTING PRACTICES
SURVEY INFORMATION FROM TOWNSHIP COUNTIES

| | | | Cou | | rided to or paid | County prepares | Financial statements | |
|-------------|-----------|----------|-------------------|--------------|------------------|-----------------|----------------------|-----------------|
| | | Miles of | | | the townships | forms for the | published and | |
| | Number of | township | | d Road Trust | Other | | townships' financial | provided to the |
| County | townships | roads | 2002 | 2001 | 2002 | 2001 | statements? | county? |
| Barton* | 15 | 724 | \$ 84,000 | 84,000 | 0 | 0 | Yes | (A) |
| Bates | 24 | 942 | 146,150 | 146,150 | 0 | 0 | No | (B) |
| Caldwell | 12 | 544 | 96,000 | 96,000 | 224,839 | 233,658 | Yes | (A) |
| Carroll* | 20 | 956 | 382,340 | 382,340 | 9,006 | 102 | Yes | (C) |
| Chariton | 15 | 799 | 329,082 | 327,131 | 7,126 | 9,782 | No | (D) |
| Dade* | 16 | 520 | 285,690 | 271,855 | 699,911 | 0 | Yes | (D) |
| Daviess | 15 | 528 | 252,680 | 260,260 | 20,000 | 40,000 | Yes | (D) |
| DeKalb | 9 | 622 | *** | *** | 506,892 | 592,498 | Yes | (D) |
| Dunklin* | 8 | 791 | 881,572 | 856,572 | 7,265 | 4,261 | Yes | (A) |
| Gentry | 8 | 395 | 104,820 | 106,053 | 0 | 0 | No | (D) |
| Grundy | 13 | 519 | 149,649 | 149,653 | 0 | 0 | Yes | (D) |
| Harrison | 20 | 731 | 431,250 | 428,893 | 80,519 | 77,903 | Yes | (E) |
| Henry* | 19 | 606 | 124,175 | 123,875 | 146,089 | 148,339 | Yes | (D) |
| Linn | 14 | 776 | 116,348 | 116,348 | 380,070 | 351,605 | No | (F) |
| Livingston* | 13 | 625 | 270,057 | 300,000 | 23,700 | 0 | No | (B) |
| Mercer* | 9 | 404 | 164,089 | 155,108 | 33,570 | 0 | Yes | (G) |
| Nodaway | 15 | 1,267 | 500,088 | 494,544 | 0 | 0 | No | (D) |
| Putnam | 11 | 511 | 271,855 | 292,044 | 0 | 0 | No | (D) |
| Stoddard* | 7 | 754 | 909,317 | 875,656 | 0 | 0 | Yes | (C) |
| Sullivan* | 12 | 523 | 183,155 | 181,213 | 101,123 | 17,459 | No | (B) |
| Texas* | 17 | 989 | 926,823 | 898,261 | 0 | 7,105 | No | (B) |
| Vernon* | 20 | 997 | 220,000 | 240,000 | 0 | 0 | No | (F) |
| Totals | 312 | 15,523 | \$ <u>#######</u> | 6,785,956 | 2,240,110 | 1,482,712 | | |

^{*} These counties indicated there are contracts between the county and the townships regarding the townships' use of county funds.

- (A) The county clerk indicated all townships publish financial statements and provide copies to the county.
- (B) The county clerk indicated no townships publish financial statements or provide copies to the county.
- (C) The county clerk indicated the county receives no information regarding which townships publish financial statements, but indicated all townships provide financial statements to the county.
- (D) The county clerk indicated some, but not all, townships publish financial statements and/or provide copies to the county.
- (E) The county clerk indicated no townships publish financial statements but some provide financial statements to the county.
- (F) The county clerk did not respond to this survey question.
- (G) The county clerk indicated the county receives no information regarding which townships publish financial statements, but indicated some townships provide financial statements to the county.

^{**} The sources for these revenues include capital improvement sales taxes, Federal Emergency Management Agency grants, and miscellaneous receipts.

^{***} The county clerk indicated that CART monies are used to upgrade or replace township roads and bridges but could not provide specific amounts spent on behalf of the townships.